REMARKS

Entry of the foregoing amendments, and reexamination and reconsideration of the subject application, pursuant to and consistent with 37 C.F.R. § 1.104 and § 1.112, and in light of the following remarks, are respectfully requested.

Amendments

Claims 1 and 19 have been amended to include, respectively, the composition and magnet loss μ" recitations of the dependent claims 8 and 16, and 29 and 32, respectively. The dependency of various dependent claims has been amended accordingly. Claim 19 has been amended as suggested in the Office action objection thereto. Now new matter is added.

Rejection under 35 U.S.C. 102

Claims 1-2 and 4-6 stand rejected hereunder as anticipate by Sato (*et al.*), which rejection is respectfully traversed.

As stated in the Office action, claims 8, 16, 29, and 32 would be allowable if rewritten in independent form. By these amendments, the composition and μ" loss characteristics recited in those claims have now been incorporated into independent claims 1 and 19. Sato does not appear to disclose the composition or μ" loss characteristics now recited in claims 1 and 19. Further, Sato is directed to magnetic recording media and not to a wiring board having a magnetic loss material. In the former, the intent is to allow electromagnetic energy to pass through to a layer in which the signal is stored/recorded, whereas in the latter the intent is to prevent the electromagnetic wave from passing through the material. In Sato, the loss materials disclosed at column seven are described as having suitable resistivities at up to "several tens MHz," not in the region of 100MHz to 10GHz as recited in claims 1 and 19. Accordingly, this rejection should now be withdrawn.

Rejections under 35 U.S.C. 103

The rejection of claims 7, 27, and 31 as obvious over Sato ('313) in view of Sato ('931) is respectfully traversed. Sato '913 is directed to various devices, and the example provided in the reference (at the paragraph bridging columns 10 and 11 of Sato) is directed to "a thin-film magnetic head for a hard disk drive" (col. 10, ln. 57-58), just as Sato '313 is titled "combination read/write thin film magnetic head." Further, the thin film disclosed in that portion of Sato '913 is CoZrNb, which is not within the composition recited in claims 1 or 19. The mere existence of a thin film within the thickness recited in claims 7 or 27 does not render that claim obvious in light of the different uses and compositions for the film.

The rejection of claim 31 as obvious over the combination of Sato ('313) and Watanabe (*et al.*) is respectfully traversed. As noted, Sato is directed to a recording head, and Watanable, similarly directed, describes a magnetic material to "decrease eddy current loss of the recording magnetic field" (col. 7, ln. 19-20). The present device includes a magnetic loss material having μ" loss characteristics designed to absorb electromagnetic wave loss and thereby electromagnetically shield the components on the board.

Accordingly, these claims would not have been obvious from the cited references, and these rejections should now be withdrawn.